

108TH CONGRESS
1ST SESSION

H. R. 3652

AN ACT

To amend the Internal Revenue Code of 1986 to
modify the taxation of imported archery products.

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To amend the Internal Revenue Code of 1986 to modify
the taxation of imported archery products.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Archery Revenue Re-
3 form and Opportunity for Workers Act”.

4 **SEC. 2. MODIFIED TAXATION OF IMPORTED ARCHERY**
5 **PRODUCTS.**

6 (a) BOWS.—Paragraph (1) of section 4161(b) of the
7 Internal Revenue Code of 1986 (relating to bows) is
8 amended to read as follows:

9 “(1) BOWS.—

10 “(A) IN GENERAL.—There is hereby im-
11 posed on the sale by the manufacturer, pro-
12 ducer, or importer of any bow which has a peak
13 draw weight of 30 pounds or more, a tax equal
14 to 11 percent of the price for which so sold.

15 “(B) ARCHERY EQUIPMENT.—There is
16 hereby imposed on the sale by the manufac-
17 turer, producer, or importer—

18 “(i) of any part or accessory suitable
19 for inclusion in or attachment to a bow de-
20 scribed in subparagraph (A), and

21 “(ii) of any quiver or broadhead suit-
22 able for use with an arrow described in
23 paragraph (2),

24 a tax equal to 11 percent of the price for which
25 so sold.”.

1 (b) ARROWS.—Subsection (b) of section 4161 of the
2 Internal Revenue Code of 1986 (relating to bows and ar-
3 rows, etc.) is amended by redesignating paragraph (3) as
4 paragraph (4) and inserting after paragraph (2) the fol-
5 lowing:

6 “(3) ARROWS.—

7 “(A) IN GENERAL.—There is hereby im-
8 posed on the sale by the manufacturer, pro-
9 ducer, or importer of any arrow, a tax equal to
10 12 percent of the price for which so sold.

11 “(B) EXCEPTION.—In the case of any
12 arrow of which the shaft or any other compo-
13 nent has been previously taxed under paragraph
14 (1) or (2)—

15 “(i) section 6416(b)(3) shall not
16 apply, and

17 “(ii) the tax imposed by subparagraph
18 (A) shall be an amount equal to the excess
19 (if any) of—

20 “(I) the amount of tax imposed
21 by this paragraph (determined with-
22 out regard to this subparagraph), over

23 “(II) the amount of tax paid with
24 respect to the tax imposed under

1 paragraph (1) or (2) on such shaft or
2 component.

3 “(C) ARROW.—For purposes of this para-
4 graph, the term ‘arrow’ means any shaft de-
5 scribed in paragraph (2) to which additional
6 components are attached.”.

7 (c) CONFORMING AMENDMENTS.—Section
8 4161(b)(2) of the Internal Revenue Code is amended—
9 (1) by inserting “(other than broadheads)”
10 after “point”, and
11 (2) by striking “ARROWS.—” in the heading
12 and inserting “ARROW COMPONENTS.—”.

13 (d) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to articles sold by the manufac-
15 turer, producer, or importer after February 15, 2004.

Passed the House of Representatives December 8,
2003.

Attest:

Clerk.